

CITY OF EAU CLAIRE

COMBINING BALANCE SHEET COMPONENT UNITS - GOVERNMENTAL Year Ended December 31, 2003

	Downtown Business Improvement District	West Grand Business Improvement District	Water Street Business Improvement District	Totals
ASSETS				
Cash and short term investments	\$ 10,174	\$ 5,716	\$ 22,331	\$ 38,221
Receivables:				
Taxes	71,000	10,500	9,500	91,000
Notes receivable	<u>-</u>	<u>2,247</u>	<u>-</u>	<u>2,247</u>
Total assets	<u>\$ 81,174</u>	<u>\$ 18,463</u>	<u>\$ 31,831</u>	<u>\$ 131,468</u>
LIABILITIES AND EQUITY				
Accounts payable	\$ 1,762	\$ -	\$ 1,359	\$ 3,121
Deferred revenue	<u>71,000</u>	<u>12,747</u>	<u>9,500</u>	<u>93,247</u>
Total liabilities	<u>72,762</u>	<u>12,747</u>	<u>10,859</u>	<u>96,368</u>
Fund balances:				
Designated for subsequent years expenditures	<u>8,412</u>	<u>5,716</u>	<u>20,972</u>	<u>35,100</u>
Total equity and other credits	<u>8,412</u>	<u>5,716</u>	<u>20,972</u>	<u>35,100</u>
Total liabilities, equity and other credits	<u>\$ 81,174</u>	<u>\$ 18,463</u>	<u>\$ 31,831</u>	<u>\$ 131,468</u>
Amounts reported for governmental activities in the statement of net assets are different because:				
Fund balance at year end	\$ 8,412	\$ 5,716	\$ 20,972	\$ 35,100
Notes receivable are long-term assets that are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	<u>-</u>	<u>2,247</u>	<u>-</u>	<u>2,247</u>
Net assets at year end	<u>\$ 8,412</u>	<u>\$ 7,963</u>	<u>\$ 20,972</u>	<u>\$ 37,347</u>